

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 1:14-cv-13902
)	
JEFFREY A. DENNER,)	
)	
Defendant.)	

COMPLAINT

The plaintiff United States of America, pursuant to 26 U.S.C. §§ 7401 and 7402(a), with the authorization of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this civil action to obtain a judgment that defendant Jeffrey A. Denner is liable for federal income taxes, penalties, and interest for the years 2002, 2003, 2004, 2005, 2008, 2009, and 2011 in the total amount of \$2,702,558.70 as of June 30, 2014, plus statutory accruals from that date until fully paid, and for its complaint alleges as follows:

1. Jurisdiction in this action arises under 28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. § 7402(a).
2. Defendant Jeffrey A. Denner resides within the jurisdiction of this Court.
3. A delegate of the Secretary of the Treasury of the United States made assessments of federal income taxes, penalties, and interest against Jeffrey A. Denner for the following dates for the following tax years, which have balances due, including all abatements, credits, accruals, and costs, as of June 30, 2014, for each period as follows:

Tax Year	Date of Assessment	Type of Assessment	Amount of Assessment	Balance Due as of June 30, 2014
2002	11/24/03	Tax	\$364,288.00	\$474,813.19
	11/24/03	Estimated Tax Penalty	\$3,314.00	
	11/24/03	Late Payment Penalty	\$14,571.52	
	11/24/03	Interest	\$10,733.72	
	11/19/07	Late Payment Penalty	\$72,037.98	
2003	11/15/04	Tax	\$401,066.00	\$765,369.84
	11/15/04	Estimated Tax Penalty	\$10,209.75	
	11/15/04	Late Payment Penalty	\$13,712.23	
	11/15/04	Interest	\$10,609.27	
	11/19/07	Late Payment Penalty	\$84,179.50	
2004	11/28/05	Tax	\$271,190.00	\$205,274.50
	11/28/05	Estimated Tax Penalty	\$3,896.02	
	11/28/05	Late Payment Penalty	\$4,189.68	
	11/28/05	Interest	\$4,157.82	
	11/19/07	Late Payment Penalty	\$20,162.84	
	11/17/08	Late Payment Penalty	\$2,094.84	
2005	11/27/06	Tax	\$261,078.00	\$198,096.48
	11/27/06	Estimated Tax Penalty	\$3,489.90	
	11/27/06	Late Filing Penalty	\$4,698.54	
	11/27/06	Late Payment Penalty	\$4,176.48	
	11/27/06	Interest	\$5,117.94	
	11/17/08	Late Payment Penalty	\$21,926.52	
2008	3/29/10	Tax	\$112,565.00	\$400,558.53
	3/29/10	Estimated Tax Penalty	\$1,199.00	
	3/29/10	Interest	\$4,375.55	
	5/17/10	Tax	\$161,205.00	
	5/17/10	Late Payment Penalty	\$1,125.65	
	5/17/10	Interest	\$7,803.99	
	12/3/12	Late Payment Penalty	\$67,316.85	
2009	11/15/10	Tax	\$274,158.00	\$392,700.69
	11/15/10	Estimated Tax Penalty	\$2,563.00	
	11/15/10	Late Payment Penalty	\$9,595.53	
	11/15/10	Interest	\$5,706.68	
	12/3/12	Late Payment Penalty	\$32,898.96	
2011	12/17/12	Tax	\$198,364.00	\$265,745.47
	12/17/12	Estimated Tax Penalty	\$3,749.00	
	12/17/12	Late Filing Penalty	\$8,836.38	
	12/17/12	Late Payment Penalty	\$8,836.38	
	12/17/12	Interest	\$4,045.24	

4. A delegate of the Secretary of the Treasury properly gave notice of the assessments described in the previous paragraph and made demand for payment of the assessed liabilities upon Jeffrey A. Denner. Despite such notice and demand, Jeffrey A. Denner has neglected, failed, or refused to pay the assessed liabilities in full.

5. On or about February 19, 2004, Jeffrey A. Denner requested an installment agreement with regard to his 2002 federal income tax liability. The IRS rejected the request for installment agreement on or about May 6, 2004. Pursuant to 26 U.S.C. § 6331(k)(2)(A), the statutory period for collection of Mr. Denner's 2002 federal income tax liability under 26 U.S.C. § 6502(a) was suspended during the time that his request for an installment agreement was pending.

6. On or about April 19, 2004, Jeffrey A. Denner requested a collection due process (CDP) hearing with regard to the IRS's filing of a notice of federal tax lien with regard to his 2002 federal income tax liability. On or about May 19, 2004, Mr. Denner requested a CDP hearing with regard to the IRS's issuance of a notice of intent to levy with regard to his 2002 federal income tax liability. After sustaining the filing of the notice of federal tax lien and agreeing to establish an installment agreement in lieu of levying, the IRS closed the CDP cases on March 8, 2005. Pursuant to 26 U.S.C. §§ 6320(c) and 6330(e), the statutory period for collection of Mr. Denner's 2002 federal income tax liability under 26 U.S.C. § 6502(a) was suspended during the time that his CDP requests were pending.

7. In 2006, Jeffrey A. Denner defaulted on his installment agreement with the IRS with regard to his 2002 federal income tax liability. Pursuant to 26 U.S.C. § 6331(i)(5), (k)(2)(D), and (k)(3), the statutory period for collection of Mr. Denner's 2002 federal income tax

liability under 26 U.S.C. § 6502(a) was extended for 30 days by his default of the installment agreement.

8. After the application of all abatements, payments, and credits, Jeffrey A. Denner remains indebted to the United States of America for the federal income tax liabilities for the periods listed in ¶ 3, above, in the amount of \$2,702,558.70 as of June 30, 2014, plus such additional amounts as may accrue from and after that date as provided by law.

WHEREFORE, the plaintiff United States of America demands judgment against defendant Jeffrey Denner for federal income taxes, penalties, and interest for the tax years 2002, 2003, 2004, 2005, 2008, 2009, and 2011 in the amount of \$2,702,558.70 as of June 30, 2014, plus statutory additions from and after that date, including interest, and awarding such other and further relief as the Court may deem just and proper.

Respectfully submitted,

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/s/ Edward J. Murphy
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